

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:	)	
	)	
DAVID A. GOLUPSKI and	)	Bank. No. 22-20324-GLT
MAUREEEN Y. GOLUPSKI	)	
	)	Chapter 11 subchapter V
Debtors.	)	
	)	
	)	
UNITED STATES OF AMERICA,	)	
	)	
	)	Related to Doc. No. 106
Movant,	)	
	)	
vs.	)	
	)	
	)	Hearing Date: 9/22/2022 @ 11:00
	)	
DAVID A. GOLUPSKI and	)	
MAUREEEN Y. GOLUPSKI	)	
	)	
	)	
Respondents.	)	

UNITED STATES' LIMITED OBJECTION TO SMALL BUSINESS DEBTORS' FIRST  
AMENDED CHAPTER 11 PLAN OF REORGANIZATION DATED AUGUST 12, 2022

The United States of America, on behalf of the Internal Revenue Service, by its attorneys, Cindy K. Chung, United States Attorney for the Western District of Pennsylvania, and Jill Locnikar, Assistant United States Attorney, objects to the Debtors' Plan of Reorganization dated August 12, 2022 stating as follows:

1. The Internal Revenue Service has an estimated claim against the Debtors in the amount of \$67,794.45.00, of which \$66,741.31 is an unsecured priority claim and \$1,053.14 is a general unsecured claim.

2. Section 2.2.8 of the Small Business Debtors' First Amended Chapter 11 Plan of Reorganization Dated August 12, 2022 (the "Amended Plan") lists the IRS priority claim as \$3,200.00 with a footnote acknowledging that this amount might increase based on the amended 2020 and 2021 tax returns having been filed.

3. Pursuant to this Court's order, the Debtors filed their 2021 tax return and submitted an amended 2020 tax return. The IRS acknowledges receipt of those returns, but the IRS has not assessed the liabilities yet.

4. On September 12, 2022, the IRS amended its proof of claim based on the information provided by the Debtors in the returns. Once the returns are assessed, the IRS will amend its claim if necessary.

3. The IRS files this limited objection because the Amended Plan does not properly provide for the Debtors' tax liabilities as stated in their returns that were sent to the IRS.

WHEREFORE, the United States respectfully requests that this Honorable Court deny confirmation of the Debtors' Amended Plan to the extent that it fails to properly provide for the IRS claim.

September 14, 2022

Respectfully submitted,

CINDY K. CHUNG  
United States Attorney

/s/ Jill Locnikar

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CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing United States' Limited Objection to Small Business Debtors' First Amended Chapter 11 Plan of Reorganization Dated August 12, 2022 was served by electronic notification on the following on September 14, 2022:

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**Trustee**  
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Larry E. Wahlquist on behalf of the United States  
Trustee  
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